

FINANCIAL SECTION



Independent Auditor's Report

Management's Discussion and Analysis

Basic Financial Statements

Government-wide Financial Statements

Statement of Net Assets

Statement of Activities

Government Fund Financial Statements

Balance Sheet

Reconciliation of Balance Sheet – Governmental Funds to the Statement of Net Assets

Statement of Revenues, Expenditures, and Changes in Fund Balances

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund

Balances – Governmental Funds to the Statement of Activities

Proprietary Fund Financial Statements

Statement of Net Assets

Statement of Revenues, Expenses, and Changes in Fund Net Assets

Statement of Cash Flows

Fiduciary Fund Financial Statements

Statement of Fiduciary Net Assets

Statement of Changes in Fiduciary net Assets

Component Unit Financial Statements

Statement of Net Assets

Statement of Activities

Index for Notes to Financial Statements

Notes to Financial Statements

Required Supplementary Information Other Than Management's Discussion and Analysis

Budgetary Comparison Schedule – Major Governmental Funds

Commonwealth of Massachusetts

***Required Supplementary Information – Budgetary Reporting
Infrastructure Assets Reported Using the Modified Approach***

Combining and Individual Fund Statements and Schedules – Non Major Funds

Governmental Funds

Balance Sheet – By Fund Type

Statement of Revenues, Expenses and Changes in Fund Balance – By Fund Type

Component Units – Minor Component Units Combining Statements

Authorities

Combining Statement of Net Assets

Combining Statement of Activities